

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

148 North Binkley Street Soldotna, Alaska 99669-7553

Phone (907) 714-8888 Fax (907) 262-9132

www.kpbsd.k12.ak.us

SCHOOL BOARD COMMUNICATION

Title: September Finance Report

Date: 10/10/11

Item Number:

9a.

Administrator: Laurie Olson, Director of Finance 

Attachments: September Finance Report

☐ Action Needed ☐ For Discussion ☒ Information ☐ Other: _____

BACKGROUND INFORMATION

Monthly revenue and expenditure information is presented to the Board of Education to apprise them of the District's finances in relationship to respective budgets.

ADMINISTRATIVE RECOMMENDATION

For your information

Kenai Peninsula Borough School District
Monthly Financial Report
Report Descriptions

Monthly revenue and expenditure information is presented to the Board of Education to apprise them of the District's finances in relationship to respective budgets. More detailed information is available upon request at District Office at 148 N. Binkley Street, Soldotna, Alaska.

Revenue Summary by Fund: This printout recaps fund specific revenue information per the following column headings:

Budget Amount	The original budget amounts approved by the Board of Education.
Adjusted Budget	Includes the original budget amounts, budget transfers and budget revisions. Rollover encumbrances from the prior year will be included with a budget revision in November.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.
Requisition/Encumbrance	Not applicable to revenue accounts.
Unencumbered Balance	Revenue yet to be received for the fiscal year.

Expenditure Summary by Fund: This printout recaps fund specific expenditure information per the following column headings:

Budget Amount	The original budget amounts approved by the Board of Education.
Adjusted Budget	Includes the original budget amounts, budget transfers, budget revisions and rollover encumbrances from the prior year.
Current Activity	Includes activity for the month noted in the report.
YTD Activity	Includes year-to-date activity.
Requisition/Encumbrance	Reflects the total amount of encumbered funds.
Unencumbered Balance	Revenue yet to be received for the fiscal year

Source of Revenue by Fund: This report presents a more detailed view of the Operating Fund revenue categories. The columns reflect the same information as noted above for the Revenue Summary by Fund Report.

Expenditure Summary by Fund and Function: This report presents a functional recap of the Operating Fund. The columns reflect the same information as noted above for the Expenditure Summary by Fund.

KENAI SCHOOL DISTRICT

ALL FUNDS REVENUE

Page: 1 of 5

10/07/2011

3:32:59 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87713

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
0010	PR YR FUND BALANCE	3,524,030.00	2,119,455.00	0.00	0.00	0.00	2,119,455.00	0
0011	BOROUGH APPROPRIATIO	33,856,773.00	33,866,882.00	2,822,240.17	8,466,720.51	0.00	25,400,161.49	25
0012	IN KIND REVENUE	9,394,362.00	9,384,253.00	0.00	0.00	0.00	9,384,253.00	0
0030	EARNINGS ON INVESTMT	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	4,518.80	37,732.54	0.00	12,267.46	75
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	3,650.00	5,100.00	0.00	24,900.00	17
0049	ERATE REVENUE	646,000.00	646,000.00	32,248.26	118,438.05	0.00	527,561.95	18
0051	FOUNDATION	71,884,803.00	74,120,767.00	5,782,226.00	17,346,678.00	0.00	56,774,089.00	23
0052	QUALITY SCHOOLS	270,312.00	270,312.00	0.00	0.00	0.00	270,312.00	0
0056	TRS ON-BEHALF	14,767,184.00	14,767,184.00	0.00	0.00	0.00	14,767,184.00	0
0057	PERS ON-BEHALF	1,437,762.00	1,437,762.00	0.00	0.00	0.00	1,437,762.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	5,060.73	5,832.88	0.00	444,167.12	1
TOTALS:	Fund: 100 - OPERATING FUND	137,311,226.00	138,142,615.00	8,649,943.96	25,980,501.98	0.00	112,162,113.02	19
Fund : 201 - STAFF DEVELOP CONTRA								
0050	STATE REVENUE	933.00	8,928.30	0.00	0.00	0.00	8,928.30	0
TOTALS:	Fund: 201 - STAFF DEVELOP CONTRA	933.00	8,928.30	0.00	0.00	0.00	8,928.30	0
Fund : 205 - PUPIL TRANSPORTATION								
0050	STATE REVENUE	5,490,936.00	5,490,936.00	1,849,050.00	1,849,050.00	0.00	3,641,886.00	34
TOTALS:	Fund: 205 - PUPIL TRANSPORTATION	5,490,936.00	5,490,936.00	1,849,050.00	1,849,050.00	0.00	3,641,886.00	34
Fund : 218 - PRINCIPAL COACHING								
0050	STATE REVENUE	445,000.00	445,000.00	0.00	0.00	0.00	445,000.00	0

KENAI SCHOOL DISTRICT

ALL FUNDS REVENUE

Page: 2 of 5

10/07/2011

3:32:59 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87713

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
TOTALS:	Fund: 218 - PRINCIPAL COACHING	445,000.00	445,000.00	0.00	0.00	0.00	445,000.00	0
Fund : 255 - FOOD SERVICE FUND								
0020	TYPE A LUNCH-PUPILS	980,000.00	980,000.00	90,240.39	158,715.87	0.00	821,284.13	16
0150	INTERGVNMTL FEDERAL	2,239,688.00	2,239,688.00	0.00	0.00	0.00	2,239,688.00	0
0162	USDA	110,000.00	110,000.00	0.00	0.00	0.00	110,000.00	0
0250	TRANS FROM OTHER FUN	600,000.00	600,000.00	0.00	0.00	0.00	600,000.00	0
TOTALS:	Fund: 255 - FOOD SERVICE FUND	3,929,688.00	3,929,688.00	90,240.39	158,715.87	0.00	3,770,972.13	4
Fund : 260 - TITLE I-A								
0150	INTERGVNMTL FEDERAL	35,634.00	35,634.00	0.00	0.00	0.00	35,634.00	0
TOTALS:	Fund: 260 - TITLE I-A	35,634.00	35,634.00	0.00	0.00	0.00	35,634.00	0
Fund : 266 - TITLE VI-B								
0150	INTERGVNMTL FEDERAL	90,900.00	90,900.00	0.00	0.00	0.00	90,900.00	0
TOTALS:	Fund: 266 - TITLE VI-B	90,900.00	90,900.00	0.00	0.00	0.00	90,900.00	0
Fund : 268 - SFSF, ARRA								
0150	INTERGVNMTL FEDERAL	385,097.00	385,097.00	0.00	0.00	0.00	385,097.00	0
TOTALS:	Fund: 268 - SFSF, ARRA	385,097.00	385,097.00	0.00	0.00	0.00	385,097.00	0
Fund : 269 - EDUCATION JOBS								
0150	INTERGVNMTL FEDERAL	1,368,815.00	1,368,815.00	0.00	0.00	0.00	1,368,815.00	0
TOTALS:	Fund: 269 - EDUCATION JOBS	1,368,815.00	1,368,815.00	0.00	0.00	0.00	1,368,815.00	0
Fund : 298 - TITLE I-D DELINQUEN								
0150	INTERGVNMTL FEDERAL	24,686.00	41,803.00	0.00	0.00	0.00	41,803.00	0

KENAI SCHOOL DISTRICT

ALL FUNDS REVENUE

Page: 3 of 5

10/07/2011

3:32:59 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87713

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
TOTALS:	Fund: 298 - TITLE I-D DELINQUEN	24,686.00	41,803.00	0.00	0.00	0.00	41,803.00	0
Fund : 300 - MCKINNEY-VENTO HMLSS								
0150	INTERGVNMTL FEDERAL	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0
TOTALS:	Fund: 300 - MCKINNEY- VENTO HMLSS	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0
Fund : 350 - TITLE VII -INDIAN ED								
0150	INTERGVNMTL FEDERAL	368,294.00	368,294.00	0.00	0.00	0.00	368,294.00	0
TOTALS:	Fund: 350 - TITLE VII -INDIAN ED	368,294.00	368,294.00	0.00	0.00	0.00	368,294.00	0
Fund : 356 - GEAR UP KENAI PENINS								
0150	INTERGVNMTL FEDERAL	42,215.00	42,215.00	0.00	0.00	0.00	42,215.00	0
TOTALS:	Fund: 356 - GEAR UP KENAI PENINS	42,215.00	42,215.00	0.00	0.00	0.00	42,215.00	0
Fund : 371 - CORPORATE GRANTS								
0040	OTHER LOCAL REVENUE	6,000.00	34,095.00	10,295.00	34,095.00	0.00	0.00	100
TOTALS:	Fund: 371 - CORPORATE GRANTS	6,000.00	34,095.00	10,295.00	34,095.00	0.00	0.00	100
Fund : 372 - COMMUNITY THEATER								
0040	OTHER LOCAL REVENUE	0.00	0.00	0.00	190.00	0.00	-190.00	0
TOTALS:	Fund: 372 - COMMUNITY THEATER	0.00	0.00	0.00	190.00	0.00	-190.00	0
Fund : 710 - PUPIL ACTIVITY FUND								
0210	PUPACT REVENUE	0.00	0.00	184,424.77	362,258.52	0.00	-362,258.52	0

KENAI SCHOOL DISTRICT

ALL FUNDS REVENUE

Page: 4 of 5

10/07/2011

3:32:59 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87713

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0211	PUPACT GATE RECEIPTS	0.00	0.00	21,476.22	31,452.72	0.00	-31,452.72	0
0214	PUPACT PARTCPTN FEES	0.00	0.00	22,192.33	75,833.45	0.00	-75,833.45	0
0215	PUPACT FND RAISG REV	0.00	0.00	42,994.18	72,166.81	0.00	-72,166.81	0
0216	PUPACT ACTIVITY FEE	0.00	0.00	11,132.13	27,550.17	0.00	-27,550.17	0
0220	PUPACT DONATIONS	0.00	0.00	5,325.71	16,639.97	0.00	-16,639.97	0
0250	TRANS FROM OTHER FUN	0.00	0.00	24,421.28	39,292.65	0.00	-39,292.65	0
TOTALS:	Fund: 710 - PUPIL ACTIVITY FUND	0.00	0.00	311,966.62	625,194.29	0.00	-625,194.29	0
TOTALS:	Ledger Type: 4 - Revenues	149,514,424.00	150,399,020.30	10,911,495.97	28,647,747.14	0.00	121,751,273.16	19

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY FUND

Page: 1 of 2

10/07/2011

3:19:53 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87711

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 5 - EXPENDITURES

FUND	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
100	OPERATING FUND	137,311,226.00	140,780,854.90	9,247,671.75	12,826,721.52	76,046,877.61	51,907,255.77	63
201	STAFF DEVELOP CONTRA	933.00	8,928.30	2,319.15	4,972.87	0.00	3,955.43	56
205	PUPIL TRANSPORTATION	5,490,936.00	5,490,936.00	268,583.49	356,466.06	133,061.75	5,001,408.19	9
218	PRINCIPAL COACHING	445,000.00	445,000.00	5,760.06	9,781.24	67,230.60	367,988.16	17
219	YOUTH FIRST	0.00	0.00	6,381.98	6,381.98	45,164.77	-51,546.75	0
221	CONSTRUCTION EDUCATION FOUNDATION	0.00	0.00	10,496.56	10,496.56	40,068.75	-50,565.31	0
255	FOOD SERVICE FUND	3,929,688.00	3,987,007.34	389,478.85	646,088.67	2,034,973.79	1,305,944.88	67
260	TITLE I-A	35,634.00	35,634.00	283,741.22	381,658.50	2,028,336.30	-2,374,360.80	6,763
265	CARL PERKINS - BASIC	0.00	0.00	23,666.82	32,112.59	57,064.71	-89,177.30	0
266	TITLE VI-B	90,900.00	90,900.00	227,709.79	257,620.33	1,750,731.86	-1,917,452.19	2,209
268	SFSF, ARRA	385,097.00	385,097.00	230,751.35	385,097.00	550.08	-550.08	100
269	EDUCATION JOBS	1,368,815.00	1,368,815.00	105,024.89	105,024.89	1,020,518.04	243,272.07	82
284	YOUTH IN DETENTION	0.00	0.00	13,376.47	45,425.29	121,586.48	-167,011.77	0
298	TITLE I-D DELINQUEN	24,686.00	41,803.00	0.00	0.00	0.00	41,803.00	0
300	MCKINNEY-VENTO HMLSS	15,000.00	15,000.00	804.36	1,006.20	2,412.90	11,580.90	23
350	TITLE VII -INDIAN ED	368,294.00	368,294.00	8,427.52	8,726.29	169,121.80	190,445.91	48
356	GEAR UP KENAI PENINS	42,215.00	42,215.00	0.00	8,058.46	32,343.00	1,813.54	96
370	CHEVRON GRANT	2,250.00	2,250.00	0.00	0.00	0.00	2,250.00	0
371	CORPORATE GRANTS	13,800.00	41,895.00	2,330.82	3,305.95	10,763.85	27,825.20	34
372	COMMUNITY THEATER	0.00	0.00	968.71	2,158.44	41.61	-2,200.05	0
375	EQUIPMENT FUND	6,124,381.00	6,495,616.26	112,141.43	318,738.93	52,572.94	6,124,304.39	6
379	SCHOOL INCENTIVE FND	668,169.00	691,389.32	35,123.36	76,546.35	26,000.77	588,842.20	15
710	PUPIL ACTIVITY FUND	0.00	0.00	218,582.74	441,824.26	182,923.01	-624,747.27	0
TOTALS:	Ledger Type: 5 - Expenditures	156,317,024.00	160,291,635.12	11,193,341.32	15,928,212.38	83,822,344.62	60,541,078.12	62

KENAI SCHOOL DISTRICT

SOURCE OF REVENUE BY FUND

Page: 1 of 2

10/07/2011

3:17:44 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87708

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 4 - REVENUES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
0010	PR YR FUND BALANCE	3,524,030.00	2,119,455.00	0.00	0.00	0.00	2,119,455.00	0
0011	BOROUGH APPROPRIATIO	33,856,773.00	33,866,882.00	2,822,240.17	8,466,720.51	0.00	25,400,161.49	25
0012	IN KIND REVENUE	9,394,362.00	9,384,253.00	0.00	0.00	0.00	9,384,253.00	0
0030	EARNINGS ON INVESTMT	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0
0040	OTHER LOCAL REVENUE	50,000.00	50,000.00	4,518.80	37,732.54	0.00	12,267.46	75
0046	RENTAL OF SCH FACILI	30,000.00	30,000.00	3,650.00	5,100.00	0.00	24,900.00	17
0049	ERATE REVENUE	646,000.00	646,000.00	32,248.26	118,438.05	0.00	527,561.95	18
0051	FOUNDATION	71,884,803.00	74,120,767.00	5,782,226.00	17,346,678.00	0.00	56,774,089.00	23
0052	QUALITY SCHOOLS	270,312.00	270,312.00	0.00	0.00	0.00	270,312.00	0
0056	TRS ON-BEHALF	14,767,184.00	14,767,184.00	0.00	0.00	0.00	14,767,184.00	0
0057	PERS ON-BEHALF	1,437,762.00	1,437,762.00	0.00	0.00	0.00	1,437,762.00	0
0151	SCH MEDICAID RECEIPTS	450,000.00	450,000.00	5,060.73	5,832.88	0.00	444,167.12	1
TOTALS:	Fund: 100 - OPERATING FUND	137,311,226.00	138,142,615.00	8,649,943.96	25,980,501.98	0.00	112,162,113.02	19
TOTALS:	Ledger Type: 4 - Revenues	137,311,226.00	138,142,615.00	8,649,943.96	25,980,501.98	0.00	112,162,113.02	19

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

Page: 1 of 3

10/07/2011

3:18:35 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87709

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
4100	REG INSTRUCTION	59,284,058.00	59,857,515.49	3,972,645.04	4,744,564.14	36,250,236.76	18,862,714.59	68
4120	BILINGUAL INSTRUCTIO	966,793.00	966,793.00	93,012.67	100,625.21	602,493.70	263,674.09	73
4130	GIFTED/TALENTED INST	791,400.00	791,150.00	66,847.52	66,847.52	678,702.88	45,599.60	94
4140	ALT ED (CONNECTIONS)	3,814,521.00	3,822,127.22	299,373.96	491,274.88	1,462,242.30	1,868,610.04	51
4160	VOCATIONAL EDUCATION	1,609,815.00	2,441,546.68	136,343.61	137,611.97	1,333,551.48	970,383.23	60
4200	SPED INSTRUCTION	17,240,482.00	17,241,516.65	1,409,157.27	1,563,163.06	11,960,200.96	3,718,152.63	78
4220	SPED SVCS - STUDENT	5,610,091.00	6,019,792.84	411,322.62	479,324.54	3,921,079.76	1,619,388.54	73
4300	SUPPORT SERV-PUPILS	536,861.00	536,861.00	0.00	0.00	0.00	536,861.00	0
4320	GUIDANCE SERVICES	1,784,638.00	1,784,718.00	165,812.54	175,814.15	1,549,539.09	59,364.76	97
4330	HEALTH SERVICES	1,941,854.00	1,945,035.70	207,305.89	229,184.73	1,392,309.12	323,541.85	83
4350	SUPPORT SVCES/INSTRC	1,399,086.00	1,450,532.69	97,533.52	224,118.12	670,259.02	556,155.55	62
4352	LIBRARY SERVICE	1,174,488.00	1,176,342.00	101,078.13	107,945.04	851,303.23	217,093.73	82
4400	SCHOOL ADMINISTRATION	6,784,636.00	6,784,884.00	418,261.99	801,087.69	3,949,062.41	2,034,733.90	70
4450	SCH ADMIN - SUPPORT	4,321,138.00	4,293,446.00	476,602.81	710,057.03	2,937,418.36	645,970.61	85
4510	DISTRICT ADMINSTRTN	93,755.00	93,755.00	0.00	0.00	0.00	93,755.00	0
4511	BOARD OF EDUCATION	346,888.00	347,824.49	15,406.18	49,692.02	88,278.60	209,853.87	40
4512	OFF OF SUPERINTENDEN	398,940.00	404,742.88	34,165.30	85,508.02	230,562.11	88,672.75	78
4513	ASST SUPT/INSTRUCTN	271,827.00	272,639.49	20,847.62	60,486.89	181,052.74	31,099.86	89
4550	DIST ADMIN SPPT SVCS	367,503.00	525,172.00	389.00	8,229.00	153,080.00	363,863.00	31
4551	FISCAL SERVICES	892,496.00	902,496.00	64,063.03	199,980.47	579,677.64	122,837.89	86
4552	INTERNAL SERVICES	825,041.00	1,002,722.91	105,916.02	278,531.15	832,117.62	-107,925.86	111
4553	STAFF SERVICES	1,067,893.00	1,478,174.60	97,697.13	256,482.58	928,925.40	292,766.62	80
4555	DATA PROCESSING SVCS	1,190,171.00	1,244,607.30	60,996.96	225,080.08	565,766.57	453,760.65	64
4556	OPERATIONS	1,180,821.00	1,427,209.80	31,494.14	88,095.94	433,351.23	905,762.63	37
4557	INDIRECT COST POOL	386,095.00	386,095.00	0.00	0.00	0.00	386,095.00	0

KENAI SCHOOL DISTRICT

EXPENDITURE FUND AND FUNC

Page: 2 of 3

10/07/2011

3:18:35 PM

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 87709

FOR SEPTEMBER, 2011 THRU SEPTEMBER, 2011

LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
4600	OPERATION OF PLANT	20,090,334.00	20,623,062.87	921,503.88	1,658,907.78	4,341,618.49	14,622,536.60	29
4700	PUPIL ACTIVITY	2,339,601.00	2,360,091.29	39,894.92	84,109.51	154,048.14	2,121,933.64	10
4904	TRANS FD-FOOD SERVIC	600,000.00	600,000.00	0.00	0.00	0.00	600,000.00	0
TOTALS:	Fund: 100 - OPERATING FUND	137,311,226.00	140,780,854.90	9,247,671.75	12,826,721.52	76,046,877.61	51,907,255.77	63
TOTALS:	Ledger Type: 5 - Expenditures	137,311,226.00	140,780,854.90	9,247,671.75	12,826,721.52	76,046,877.61	51,907,255.77	63